

## ARTICLE 3-02

### EXAMINATIONS, FEES, AND EXPERIENCE

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#### CHAPTER 3-02-01 EXAMINATIONS

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**3-02-01-01. Examinations - Location.** The examination administered to applicants for certification as certified public accountants shall be the uniform certified public accountant examination. All successful examination candidates will be required to complete an approved self-study ethics course before they will be issued a certificate. The examination shall be given at a site or sites approved by the board.

**History:** Amended effective July 1, 1985; March 1, 1995; October 1, 1999; December 1, 2003.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

**3-02-01-02. Examinations - Passing conditions.** Prior to the implementation of the computer-based examination, if at a given sitting of the examination an applicant passes two or more but not all sections, then the applicant must be given credit for those sections passed and need not sit for reexamination in those sections, provided that:

1. The applicant wrote all sections of the examination at that sitting;
2. The applicant attained a minimum grade of fifty percent on each section not passed at that sitting, but this requirement does not apply to an applicant who has passed three sections at a given sitting;
3. The applicant passes the remaining sections of the examination within the six consecutive examinations given after the one at which the first sections were passed;
4. At each subsequent sitting at which the applicant seeks to pass any additional sections, the applicant writes all sections not yet passed; and

5. In order to receive credit for passing additional sections in any such subsequent sitting, the applicant attains a minimum grade of fifty percent on sections written but not passed on such sitting.

A minimum grade of forty percent is applicable to sections of the examination written prior to July 1, 1999.

Upon implementation of a computer-based examination, an applicant may take the examination sections individually and in any order. An applicant shall retain conditional credit for any section passed for eighteen months after the test date, without having to attain a minimum score on any failed sections, and without regard to whether the applicant has taken other sections. An applicant must pass all sections of the examination within a rolling eighteen-month period which begins on the date the applicant took the first section passed. An applicant may not retake any section of the examination within the same testing window. A window refers to a three-month period in which candidates have an opportunity to take the exam, comprised of two months in which the exam is available to be taken and one month in which the exam will not be offered while maintenance and item refreshing is done. In the event all sections of the examination are not passed within the rolling eighteen-month period, credit will expire for any section passed outside the eighteen-month period. During the first year of the computer-based examination, the board may lengthen the eighteen-month period referenced above, if substantial scoring delays occur.

Candidates who have attained conditional status as of the launch date of the computer-based examination will be allowed a transition period to complete any remaining sections. The transition period consists of either the length of time or the number of writing opportunities they would have had remaining under the paper-based testing rules above, whichever is exhausted first by the candidate. A candidate who passes a section of the computer-based examination during the transition period will not lose conditional credit for that section before the end of the transition period.

**History:** Effective July 1, 1999; amended effective December 1, 2003.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

**3-02-01-03. Cheating.** Cheating by an applicant in applying for or taking the examination may result in the invalidating of examination grades, expulsion from the examination room, disqualification from taking the examination for a specified period of time, and other penalties the board may impose. When the board believes that it has evidence that cheating has occurred, it shall conduct a hearing on the matter.

**History:** Effective October 1, 1999.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04